

AFFIDAVIT OF PUBLICATION

NPG Newspapers, Inc., P.O. Box 29, St. Joseph, MO 64502

Reference: 108948
Ad ID: 6552584

P.O. :
DESC. :City of Paola Budget Hearing


DAN DROSTE
CITY OF PAOLA-LEGAL
PO BOX 409
PAOLA, KS 66071

Miami County Republic

State of Kansas, Miami County, ss:

I, Sandra Ridings being duly sworn according to law, state that I am the Legal Advertising Coordinator of the Miami County Republic, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Miami County, Kansas, with a general paid circulation on a weekly basis in Miami County, Kansas; and that said newspaper is not a trade, religious, or fraternal publication. Said newspaper is published at least weekly fifty times a year and has been so published continuously and uninterruptedly in said County and State for a period of more than five years prior to the first publication of the said notice; and has been admitted to the post office of Paola, in said county as second class matter. That this notice, a true copy of which is hereto attached, was published in the regular and entire issue of said weekly newspaper as follows, to-wit:

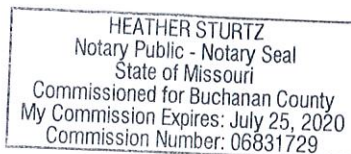
Run Dates: 08/01/18 to 08/01/18
Appearances: 1
AD SPACE: 264
TOTAL COST: \$143.25

(Signed) 

Subscribed and sworn before me this
2nd day of August 2018

 Notary Public

My Commission Expires: 7/25/20



NOTICE OF BUDGET HEARING

The governing body of

City of Paola

will meet on August 14, 2018 at 6:00 PM at Municipal Court Room at the Paola Justice Center located at 405 N Pearl Street for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Paola City Hall located at 19 E Peoria Street and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget Year for 2019		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate *
General - Fund 01	3,952,476	27.008	4,037,046	27.703	4,814,125	1,426,950	28.059
Debt Service - Fund 06	1,738,283	7.307	1,660,069	7.087	1,887,984	342,300	6.731
Library - Fund 02	284,814	4.944	300,202	4.943	347,479	251,382	4.943
Employee Benefits - Fund 05	1,078,113	6.201	1,277,410	6.014	1,917,985	305,871	6.014
Special Highway - Fund 17	153,288		149,000		207,097		
Sewer Service - Fund 04	821,659		833,896		1,044,764		
Aquatics Center - Fund 07	267,842		282,508		306,373		
Community Center - Fund 08	114,484		127,032		159,339		
Water Utility - Fund 09	1,982,473		2,063,879		2,587,628		
Sewer Reserve - Fund 11	0		0		207,420		
Stormwater - Fund 12	64,706		67,400		201,190		
Health & Sanitation - Fund 13	364,174		367,903		405,389		
Special Parks - Fund 14	2,834		21,500		70,821		
Water Treatment Plant - Fund 15	0		0		274,624		
Waste Water TP - Fund 16	577,440		549,158		722,233		
Transient Guest Tax - Fund 20	40,570		57,500		90,552		
Non-Budgeted Funds-A	132,246						
Non-Budgeted Funds-B	1,480,881						
Totals	13,056,283	45.460	11,794,503	45.747	15,245,003	2,326,503	45.747
Less: Transfers	2,490,293		2,455,517		2,200,610		
Net Expenditure	10,565,990		9,338,986		13,044,393		
Total Tax Levied	2,135,045		2,215,265		*****		
Assessed Valuation	46,965,576		48,423,614		50,856,201		
Outstanding Indebtedness,							
January 1,	2016		2017		2018		
G.O. Bonds	8,600,000		8,005,000		8,005,000		
Revenue Bonds	4,820,000		4,310,000		4,310,000		
Other	0		0		0		
Lease Purchase Principal	787,441		871,827		846,511		
Total	14,207,441		13,186,827		13,161,511		

*Tax rates are expressed in mills

Jay Wieland

City Official Title: City Manager

6552561

CERTIFICATE

To the Clerk of Miami County, State of Kansas

We, the undersigned, officers of

City of Paola

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2019; and
(3) the Amounts(s) of 2018 Ad Valorem Tax are within statutory limitations.

			2019 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
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Statement of Lease-Purchases			6		
Computation to Determine State Library Grant			7		
Fund	K.S.A.				
General	12-101a	8	4,814,125	1,426,950	
Debt Service	10-113	9	1,887,984	342,300	
Library - Fund 02	12-1220	9	347,479	251,382	
Employee Benefits - Fund 05	12-16,102	10	1,917,985	305,871	
Special Highway - Fund 17		11	207,097		
Sewer Service - Fund 04		11	1,044,764		
Aquatics Center - Fund 07		12	306,373		
Community Center - Fund 08		12	159,339		
Water Utility - Fund 09		13	2,587,628		
Sewer Reserve - Fund 11		13	207,420		
Stormwater - Fund 12		14	201,190		
Health & Sanitation - Fund 13		14	405,389		
Special Parks - Fund 14		15	70,821		
Water Treatment Plant - Fund 15		15	274,624		
Waste Water TP - Fund 16		16	722,233		
Transient Guest Tax - Fund 20		16	90,552		
Non-Budgeted Funds-A		17			
Non-Budgeted Funds-B		18			
Totals		xxxxxx	15,245,003	2,326,503	
					County Clerk's Use Only
Budget Summary		19			
Neighborhood Revitalization Rebate		20			Nov 1, 2018 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)

2,392,741

Does the City need to hold an election?

NO

Assisted by:

Jay Wieland

City Manager

Address:

19 E Peoria

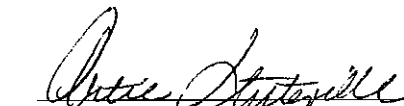
Paola, KS 66071


Email:


jwieland@cityofpaola.com

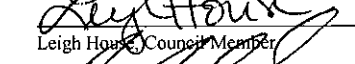
Attest: _____, -1

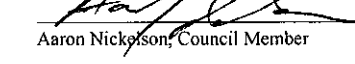
County Clerk


Artie Stuteville, Mayor


Dave Smail, Council Member


Gee Gee Wilhoite, Council Member


Leigh House, Council Member


Aaron Nickolson, Council Member

CPA Summary

City of Paola

2019

Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ <u>2,215,265</u>
2. Library levy in 2018 budget	- \$ <u>239,374</u>
Other tax entity levy in 2018 budget	- \$ <u>0</u>
3. Net tax levy	\$ <u>1,975,891</u>

2019 Budget Percentage Adjustments

4. New improvements for 2018 :	+ <u>911,023</u>	
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+ <u>816,802</u>	
5b. Personal property 2017	- <u>866,778</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of annexed territory for 2018 :		
6a. Real estate	+ <u>0</u>	
6b. State assessed	+ <u>0</u>	
6c. New improvements	+ <u>0</u>	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>0</u>	
7. Valuation of property that has changed in use during 2018 :	+ <u>335,867</u>	
8. Expiration of property tax abatements	+ <u>0</u>	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ <u>0</u>	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		<u>1,246,890</u>
11. Total estimated valuation July 1, 2018	<u>50,856,201</u>	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		<u>0.0251</u>
13. Percentage adjustment increase (12 times 3)	+ \$	<u>49,662</u>
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)		<u>1.40%</u>
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$	<u>27,662</u>
16. Total Percentage Adjustments	\$	<u>77,324</u>

2019 Revenue Adjustments

17. Property tax revenues for debt service in 2019 budget:		+	<u>342,300</u>	
Property tax revenues for debt service in 2018 budget:		-	<u>343,193</u>	
Increase property tax revenues spent on debt service			<u>0</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2019 budget:		+	<u>0</u>	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u>0</u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2019 budget:		+	<u>0</u>	
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 bud:		+	<u>0</u>	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:		+	<u>0</u>	
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2019 budget:		+	<u>0</u>	
23. Law enforcement expenses - 2019 budget:		+	<u>1,705,005</u>	
Law enforcement expenses - 2018 budget:		-	<u>1,609,605</u>	
CPI adjustment	1.40%		<u>22,534</u>	
Increased law enforcement expenses in 2019 budget:				+
(Do not include building construction or remodeling costs)				<u>72,866</u>
24. Fire protection expenses - 2019 budget:		+	<u>331,900</u>	
Fire protection expenses - 2018 budget:		-	<u>312,250</u>	
CPI adjustment	1.40%		<u>4,372</u>	
Increased fire protection expense in 2019 budget:				+
(Do not include building construction or remodeling costs)				<u>15,279</u>
25. Emergency medical expenses - 2019 budget:		+	<u>0</u>	
Emergency medical expenses - 2018 budget:		-	<u>0</u>	
CPI adjustment	1.40%		<u>0</u>	
Increased emergency medical expenses in 2019 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
26. Total Revenue Adjustments				<u>88,144</u>

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2019 budget:	+	<u>251,382</u>
Other tax entity levy - 2019 budget:	+	<u>0</u>
Other tax entity levy - 2019 budget:	+	<u>0</u>
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>251,382</u>
29. Total Computed Tax Levy		<u>2,392,741</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)	
2016 Tax Levy (Less Levy for other Governmental Units)	None
2017 Tax Levy (Less Levy for other Governmental Units)	None
2018 Tax Levy (Less Levy for other Governmental Units)	None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.021	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2019 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement **#DIV/0!**

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2019 Tax Levy (Less Levy for other Governmental Units)	
2018 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	27,662
2019 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2019 Mill Rate	<u>0</u>
Total Adjustment for Loss of Assessed Valuation	27,662

Exemption from Election Requirement **Yes**

City of Paola

2019

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
General Fund 01 (Administration 001)	Community Center - Fund 08	83,000	83,000	83,000	12-101/Ord #2954
General Fund 01 (Administration 001)	Employee Benefits - Fund 05	35,400	35,400	40,200	12-16,102
General Fund 01 (Police Dept 002)	Employee Benefits - Fund 05	150,000	150,000	165,000	12-16,102
General Fund 01 (Municipal Court 004)	Employee Benefits - Fund 05	7,400	7,400	8,200	12-16,102
General Fund 01 (Street Dept 005)	Employee Benefits - Fund 05	75,000	75,000	70,000	12-16,102
General Fund 01 (Parks & Grounds 006)	Employee Benefits - Fund 05	50,000	50,000	56,000	12-16,102
General Fund 01 (Cemetery 007)	Employee Benefits - Fund 05	9,000	9,000	10,000	12-16,102
General Fund 01 (Community Dev. 009)	Employee Benefits - Fund 05	49,000	49,000	53,000	12-16,102
Waste Water TP - Fund 16	Bond & Interest - Fund 06	426,058	430,658	433,657	12-825d
Sewer Service - Fund 04	Sewer Reserve - Fund 11	7,000	7,000	7,000	12-825d
Water Utility - Fund 09	Bond & Interest - Fund 06	50,000	-	-	12-825d
Library - Fund 02	Employee Benefits - Fund 05	50,000	50,000	55,000	12-16,102
Sewer Service - Fund 04	Employee Benefits - Fund 05	161,000	161,000	172,500	12-825d
Capital Improvements CIP - Police (NB)	Bond & Interest - Fund 06	267,513	265,512	264,062	12-197
Capital Improvements CIP - Fire (NB)	Bond & Interest - Fund 06	325,881	327,200	-	12-197
Capital Improvements CIP - Com Ctr (NB)	Bond & Interest - Fund 06	90,154	91,760	83,404	12-197
Capital Improvements CIP - City Hall (NB)	Bond & Interest - Fund 06	88,306	86,706	85,106	12-197
Capital Improvements CIP - Library (NB)	Bond & Interest - Fund 06	149,081	146,381	148,681	12-197
Acquatics Center - Fund 07	Employee Benefits - Fund 05	46,500	46,500	46,500	12-16,102
Community Center - Fund 08	Employee Benefits - Fund 05	13,000	13,000	14,300	12-16,102
Water Utility - Fund 09	Employee Benefits - Fund 05	116,000	116,000	124,000	12-825d
Storm Water - Fund 12	Employee Benefits - Fund 05	11,000	11,000	11,000	12-825d
Health & Sanitation - Fund 13	Employee Benefits - Fund 05	10,000	5,000	5,500	12-825d
Waste Water TP - Fund 16	Employee Benefits - Fund 05	25,000	20,000	25,000	12-825d
Special Highway - Fund 17	Employee Benefits - Fund 05	3,000	3,000	3,500	12-825d
Storm Water - Fund 12	Bond & Interest - Fund 06	16,000	-	-	12-825d
Swimming Pool Reserve (NB)	Acquatics Center - Fund 07	100,000	150,000	175,000	12-197
General Fund 01 (Police Dept 002)	MERF Fund - Codes Vehicle (NB)	10,000	15,000	-	12-1,117
General Fund 01 (Street Dept 005)	CIP Sidewalk Fund (NB)	15,000	5,000	5,000	12-1,118
General Fund 01 (Street Dept 005)	MERF Fund - Equipment (NB)	15,000	25,000	25,000	12-1,117
General Fund 01 (Parks & Grounds 006)	CIP Playground Equip Fund (NB)	16,000	16,000	16,000	12-1,118
General Fund 01 (Community Dev. 009)	MERF Fund - Codes Vehicle (NB)	5,000	5,000	5,000	12-1,117
Sewer Service - Fund 04	CIP Manhole Rehabilitation (NB)	15,000	-	10,000	12-1,118
Totals		2,490,293	2,455,517	2,200,610	
Adjustments			1,067,559	756,253	
Adjusted Totals		2,490,293	1,387,958	1,444,357	

*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

City of Paola

2019

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2018	Date Due		Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2006b	11/15/06	9/1/17	3.74	325,000	40,000	3/1 & 9/1	9/1	0	0	0	0
Series 2012 Refunding	4/17/2012	9/1/2031	2.84	7,525,000	5,535,000	3/1 & 9/1	9/1	150,658	280,000	143,658	290,000
Series 2014 Refunding	9/23/2014	9/1/2025	2.28	2,485,000	2,430,000	3/1 & 9/1	9/1	61,850	250,000	56,850	325,000
Total G.O. Bonds					8,005,000			212,508	530,000	200,508	615,000
Revenue Bonds:											
Series PBC 2008	9/15/08	5/1/21	3.55	3,660,000	1,020,000	5/1 & 11/1	5/1	18,960	400,000	8,404	75,000
Series PBC 2012	5/10/2012	11/1/2021	2.02	2,055,000	1,105,000	5/1 & 11/1	11/1	18,088	215,000	13,788	220,000
Series PBC 2016 Refunding	1/12/2016	11/1/2026	2.78	2,185,000	2,185,000	5/1 & 11/1	11/1	50,513	215,000	44,062	220,000
Total Revenue Bonds					4,310,000			87,560	830,000	66,254	515,000
Other:											
None					0			0	0	0	0
Total Other					0			0	0	0	0
Total Indebtedness					12,315,000			300,068	1,360,000	266,762	1,130,000

City of Paola

2019

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2018	Payments Due 2018	Payments Due 2019
Fire Heavy Rescue Vehicle	7/11/2007	120	4.68	231,500	28,203	0	0
2014 Sutphen Fire Truck	4/28/2015	180	2.25	750,000	614,446	58,997	58,997
Four 2017 Ford Explorer Police Vehicles	1/5/2017	36	3.08	56,500	56,500	20,005	20,005
2011 VacCon Truck	12/22/2016	30	2.85	185,000	123,254	64,274	64,274
2018 Dump Trucks	3/14/2018	48	3.47	190,000	0	0	51,754
Community Center Improvments	9/12/2017	60	1.50	24,108	24,108	5,041	5,041
Totals					846,511	148,317	200,071

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2019

Library found in: City of Paola
Miami County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2018</u>	<u>2019</u>
Ad Valorem	\$232,500	\$251,382
Delinquent Tax	\$3,500	\$2,500
Motor Vehicle Tax	\$26,852	\$26,258
Recreational Vehicle Tax	\$0	\$352
16/20M Vehicle Tax	\$0	\$109
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$262,852	\$280,601
Difference in Total Taxes:	\$17,749	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$48,423,614	\$50,856,201
Did Assessed Valuation Decrease?	No	
Levy Rate	4.943	4.943
Difference in Levy Rate:	0.000	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Paola

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General - Fund 01	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	616,013	694,509	687,662
Receipts:			
Ad Valorem Tax	1,239,249	1,298,000	XXXXXXXXXXXXXXXXXX
Delinquent Tax	12,922	17,000	12,500
Motor Vehicle Tax	138,663	146,679	147,151
Recreational Vehicle Tax	0	0	1,970
16/20M Vehicle Tax	0	0	610
Commercial Vehicle Tax	0	0	6,578
Watercraft Tax	0	0	781
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Kansas Community Fisheries Program	6,489	6,400	6,400
Local Alcoholic Liquor Tax	15,673	14,254	15,223
City Sales Tax	806,126	810,000	810,000
County Sales Tax	554,559	560,000	560,000
Utility Franchise Fees	457,794	455,000	455,000
License & Permits	182,425	143,500	150,500
Fines & Forfeitures	276,177	270,000	280,000
Reimbursed Direct Expenses	154,245	127,616	119,500
Rentals	50,923	50,750	55,750
Cemetery	13,200	12,000	13,000
Rural Fire District	78,429	78,000	87,500
Donations & Gifts	0	0	0
Sales Tax from direct sales	1,555	2,000	2,000
Grants	0	0	0
In Lieu of Taxes (IRB)	27,399	20,000	20,000
Interest on Idle Funds	10,829	13,000	14,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	4,315	6,000	9,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,030,972	4,030,199	2,767,463
Resources Available:	4,646,985	4,724,708	3,455,125

City of Paola

FUND PAGE - GENERAL

Adopted Budget
General - Fund 01

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Resources Available:	4,646,985	4,724,708	3,455,125
Expenditures:			
Administration Department 001	578,284	607,001	631,950
Police Department 002	1,567,551	1,583,365	1,686,405
Fire Department 003	327,133	310,850	325,900
Municipal Court Department 004	237,536	224,250	218,950
Street Department 005	534,832	560,780	660,050
Parks & Grounds Department 006	383,360	407,518	427,950
Cemetery Department 007	73,980	78,926	83,800
Community Development Department 009	243,727	255,965	286,250
Economic Development Department 010	0	0	0
Subtotal detail (Should agree with detail)	3,946,403	4,028,655	4,321,255
Appropriated Reserve			481,470
Cash Forward (2019 column)	0		
Miscellaneous	6,073	8,391	11,400
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,952,476	4,037,046	4,814,125
Unencumbered Cash Balance Dec 31	694,509	687,662	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	4,542,813	4,592,380	4,814,125
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			4,814,125
Tax Required			1,359,000
Delinquent Comp Rate:	5.0%		67,950
Amount of 2018 Ad Valorem Tax			1,426,950

CPA Summary

City of Paola

2019

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
Administration Department 001			
Salaries	149,620	189,600	196,600
Contractual	286,031	275,001	285,900
Commodities	22,627	23,000	24,250
Capital Outlay	1,606	1,000	2,000
Transfer to Community Center 08	83,000	83,000	83,000
Transfer to Employee Benefits 05	35,400	35,400	40,200
Total	578,284	607,001	631,950
Police Department 002			
Salaries	1,088,687	1,118,200	1,170,000
Contractual	161,079	158,200	173,805
Commodities	96,306	101,400	106,900
Capital Outlay	61,479	40,565	70,700
Transfer to Employee Benefits 05	150,000	150,000	165,000
Transfer to CIP /MERF (NB)	10,000	15,000	0
Total	1,567,551	1,583,365	1,686,405
Fire Department 003			
Salaries	172,836	173,500	179,900
Contractual	83,099	56,200	60,300
Commodities	68,141	78,150	81,700
Capital Outlay	3,057	3,000	4,000
Total	327,133	310,850	325,900
Municipal Court Department 004			
Salaries	70,607	73,150	75,100
Contractual	129,276	127,000	130,500
Commodities	3,216	2,500	3,650
Capital Outlay	238	1,700	1,500
Transfer to Employee Benefits 05	7,400	7,400	8,200
Municipal Court Bonds	26,799	12,500	0
Total	237,536	224,250	218,950
Street Department 005			
Salaries	176,886	186,600	203,500
Contractual	43,980	50,430	105,450
Commodities	113,325	142,500	149,100
Capital Outlay	95,641	76,250	102,000
Transfer to Employee Benefits 05	75,000	75,000	70,000
Transfer to CIP (NB)	15,000	5,000	5,000
Transfer to MERF (NB)	15,000	25,000	25,000
Total	534,832	560,780	660,050
Parks & Grounds Department 006			
Salaries	181,804	191,000	195,000
Contractual	72,491	79,318	81,700
Commodities	48,129	55,700	62,500
Capital Outlay	14,936	15,500	16,750
Transfer to CIP /MERF (NB)	16,000	16,000	16,000
Transfer to Employee Benefits 05	50,000	50,000	56,000
Total	383,360	407,518	427,950
Cemetery Department 007			
Salaries	58,095	60,500	62,500
Contractual	2,355	2,386	2,650
Commodities	3,680	7,040	8,650
Capital Outlay	850	0	0
Transfer to Employee Benefits 05	9,000	9,000	10,000
Total	73,980	78,926	83,800
Community Development Department 009			
Salaries	156,986	168,750	187,800
Contractual	21,717	23,265	26,700
Commodities	5,803	7,850	9,600
Capital Outlay	5,221	2,100	4,150
Transfer to Employee Benefits 05	49,000	49,000	53,000
Transfer to CIP /MERF (NB)	5,000	5,000	5,000
Total	243,727	255,965	286,250
Page 1 - Total	3,946,403	4,028,655	4,321,255

City of Paola

2019

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
Economic Development Department 010			
Salaries	0	0	0
Contractual	0	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Transfer to Employee Benefits 05	0	0	0
Total	0	0	0
Page 2 -Total	0	0	0
Page 1 -Total	3,946,403	4,028,655	4,321,255
Grand Total	3,946,403	4,028,655	4,321,255

(Note: Should agree with general sub-totals.)

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City of Paola

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	187,045	413,050	489,884
Receipts:			
Ad Valorem Tax	335,325	330,000	XXXXXXXXXXXXXXX
Delinquent Tax	3,499	4,500	3,000
Motor Vehicle Tax	39,675	39,686	37,646
Recreational Vehicle Tax	0	0	504
16/20M Vehicle Tax	0	0	156
Commercial Vehicle Tax	0	0	1,683
Watercraft Tax	0	0	200
Special Assessments	165,243	8,000	8,000
Transfer In - General Fund (Street) 01-005	0	0	0
Transfer In - Water Utility Fund 09	50,000	0	0
Transfer In - Storm Water Fund 12	16,000	0	0
Transfer In - Waste Water TP Fund 16	426,058	430,658	433,658
Transfer In - CIP - Police Sales Tax (NB)	267,513	265,512	264,062
Transfer In - CIP - Fire Dept Sales Tax (NB)	325,881	327,200	0
Transfer In - CIP - Community Center Sales Tax (NB)	90,154	91,760	83,404
Transfer In - CIP - City Hall (NB)	88,306	86,706	85,106
Transfer In - CIP - Library (NB)	149,081	146,381	148,681
Reimbursements	0	0	0
In Lieu of Tax (IRB)	2,027	1,000	0
Interest on Idle Funds	5,516	5,500	6,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	10	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,964,288	1,736,903	1,072,100
Resources Available:	2,151,333	2,149,953	1,561,984
Expenditures:			
General Obligation Debt	1,400,000	1,360,000	1,130,000
Interest Payments	338,283	300,069	261,886
Administrative Expense	0	0	0
Appropriated Balance	0	0	496,098
Cash Basis Reserve (2019 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,738,283	1,660,069	1,887,984
Unencumbered Cash Balance Dec 31	413,050	489,884	XXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	1,987,126	2,133,978	1,887,984
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	1,887,984
		Tax Required	326,000
		Delinquent Comp Rate: 5.0%	16,300
		Amount of 2018 Ad Valorem Tax	342,300

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library - Fund 02	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	43,676	43,065	45,836
Receipts:			
Ad Valorem Tax	226,883	232,500	XXXXXXXXXXXXXXX
Delinquent Tax	2,437	3,500	2,500
Motor Vehicle Tax	26,336	26,852	26,258
Recreational Vehicle Tax	0	0	352
16/20M Vehicle Tax	0	0	109
Commercial Vehicle Tax	0	0	1,174
Watercraft Tax	0	0	139
In Lieu of Tax	1,371	700	0
Grants	19,368	31,706	24,000
Fines & Fees	3,060	3,000	3,000
Reimbursed	26	15	0
Interest on Idle Funds	679	700	700
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	4,043	4,000	4,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	284,203	302,973	62,232
Resources Available:	327,879	346,038	108,068
Expenditures:			
Personal Services	160,674	167,916	175,951
Appropriated Reserve	0	0	31,978
Contractuals	34,558	37,236	39,300
Commodities	26,205	31,700	31,900
Capital Outlay	12,411	13,250	13,250
Transfer to Employee Benefits 05	50,000	50,000	55,000
	0	0	0
Miscellaneous	966	100	100
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	284,814	300,202	347,479
Unencumbered Cash Balance Dec 31	43,065	45,836	XXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	319,447	338,193	347,479
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	347,479
		Tax Required	239,411
		Delinquent Comp Rate: 5.0%	11,971
		Amount of 2018 Ad Valorem Tax	251,382

CPA Summary

City of Paola

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Employee Benefits - Fund 05			
Unencumbered Cash Balance Jan 1	636,827	758,211	663,876
Receipts:			
Ad Valorem Tax	284,610	280,000	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	3,200	4,000	4,000
Motor Vehicle Tax	34,107	33,675	31,945
Recreational Vehicle Tax	0	0	428
16/20M Vehicle Tax	0	0	133
Commercial Vehicle Tax	0	0	1,428
Watercraft Tax	0	0	169
In Lieu of Tax	1,720	0	0
Reimbursements	60,238	59,600	60,000
Transfer In - General Fund 01 (Administration 001)	35,400	35,400	40,200
Transfer In - General Fund 01 (Police Dept 002)	150,000	150,000	165,000
Transfer In - General Fund 01 (Municipal Court 004)	7,400	7,400	8,200
Transfer In - General Fund 01 (Street Dept 005)	75,000	75,000	70,000
Transfer In - General Fund 01 (Park & Recreation 006)	50,000	50,000	56,000
Transfer In - General Fund 01 (Cemetery 007)	9,000	9,000	10,000
Transfer In - General Fund 01 (Community Dev. 009)	49,000	49,000	53,000
Transfer In - Library Fund 02	50,000	50,000	55,000
Transfer In - Sewer Service Fund 04	161,000	161,000	172,500
Transfer In - Aquatics Center Fund 07	46,500	46,500	46,500
Transfer In - Community Center Fund 08	13,000	13,000	14,300
Transfer In - Water Service Fund 09	116,000	116,000	124,000
Transfer In - Storm Water Management Fund 12	11,000	11,000	11,000
Transfer In - Health & Sanitation Fund 13	10,000	5,000	5,500
Transfer In - Waste Water Fund 16	25,000	20,000	25,000
Transfer In - Special Street Repair Fund 17	3,000	3,000	3,500
Interest on Idle Funds	4,322	4,500	5,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,199,497	1,183,075	962,803
Resources Available:	1,836,324	1,941,286	1,626,679
Expenditures:			
Final Benefits Payout	26,231	75,000	180,000
Health Insurance	386,466	477,500	610,000
FICA and Medicare	223,930	235,000	284,000
Workers Compensation	59,194	62,973	75,000
KPERS/KP&F	318,238	350,000	380,000
Unemployment Compensation	2,922	2,000	6,000
Employee Development	22,415	20,000	25,000
Section 125 Payments	23,859	35,000	36,000
Contractuals	13,741	18,437	19,250
Transfer to MERF	0	0	0
Appropriated Balance	0	0	300,735
Cash Forward (2019 column)	0	0	0
Miscellaneous	1,117	1,500	2,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,078,113	1,277,410	1,917,985
Unencumbered Cash Balance Dec 31	758,211	663,876	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	1,723,893	1,851,058	1,917,985
Non-Appropriated Balance			0
Total Expenditure/Non-Appr Balance			1,917,985
Tax Required			291,306
Delinquent Comp Rate:		5.0%	14,565
Amount of 2018 Ad Valorem Tax			305,871

CPA Summary

City of Paola

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway - Fund 17	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	58,905	53,927	55,737
Receipts:			
State of Kansas Gas Tax	0	150,410	150,960
County Transfers Gas	147,922	0	0
Reimbursed Direct Expenses	0	0	0
Interest on Idle Funds	388	400	400
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	148,310	150,810	151,360
Resources Available:	207,215	204,737	207,097
Expenditures:			
Personal Services	10,288	15,000	22,250
Contractual Services	0	1,000	2,000
Commodities	140,000	130,000	130,000
Capital Outlay	0	0	0
Appropriated Balance	0	0	49,347
Transfer to CIP/MERF	0	0	0
Transfer to Employee Benefits - Fund 05	3,000	3,000	3,500
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	153,288	149,000	207,097
Unencumbered Cash Balance Dec 31	53,927	55,737	0
2017/2018/2019 Budget Authority Amount	200,227	201,204	207,097

Adopted Budget

Sewer Service - Fund 04	Prior Year	Current Year	Proposed Budget
	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	350,019	283,260	245,964
Receipts:			
Sewer Use Charges	747,674	774,000	790,000
Inspection Charges	2,500	900	2,000
Connect/Disconnect Fees	0	0	0
Reimbursed	2,834	20,000	5,000
Transfer In From Wastewater Plant Fund 11	0	0	0
Interest on Idle Funds	1,892	1,700	1,800
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	754,900	796,600	798,800
Resources Available:	1,104,919	1,079,860	1,044,764
Expenditures:			
Personal Services	336,207	329,200	346,370
Contractual Services	202,580	204,546	211,717
Commodities	54,246	59,250	69,300
Capital Outlay	45,626	72,900	66,250
Transfer to Sewer Reserve Fund 11	7,000	7,000	7,000
Transfer to CIP/MERF (NB)	15,000	0	10,000
Transfer to Employee Benefits Fund 05	161,000	161,000	172,500
Appropriated Balance	0	0	161,627
Cash Forward (2019 column)			
Miscellaneous	0		0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	821,659	833,896	1,044,764
Unencumbered Cash Balance Dec 31	283,260	245,964	0
2017/2018/2019 Budget Authority Amount	1,119,896	1,110,569	1,044,764

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City of Paola

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Aquatics Center - Fund 07	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	193,259	101,481	50,373
Receipts:			
Season Passes	16,885	16,300	18,000
Gate Receipts	24,941	26,000	28,000
Coupon Books	5,827	6,000	5,000
Concessions	15,548	17,000	17,000
Rentals	4,000	5,600	4,000
Lessons	6,267	8,000	6,500
Reimbursed	100	0	0
Sales Tax	1,438	1,500	1,500
Transfer in From Pool Reserve Fund (NB)	100,000	150,000	175,000
Interest on Idle Funds	1,058	1,000	1,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	176,064	231,400	256,000
Resources Available:	369,323	332,881	306,373
Expenditures:			
Personal Services	137,468	151,900	151,900
Contractual Services	30,228	24,088	29,000
Commodities	24,673	44,487	37,400
Capital Outlay	27,284	14,000	10,000
Transfer to Employee Benefits Fund 05	46,500	46,500	46,500
Sales Tax	1,404	1,500	1,500
Refunds	285	33	0
Appropriated Balance	0	0	30,073
Cash Forward (2019 column)	0		
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	267,842	282,508	306,373
Unencumbered Cash Balance Dec 31	101,481	50,373	0
2017/2018/2019 Budget Authority Amount	366,723	335,883	306,373

Adopted Budget

Community Center - Fund 08	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	47,477	46,136	33,089
Receipts:			
Summer Program Revenue	2,080	2,100	3,400
Grants	0	0	4,000
Concessions	1,027	1,400	1,100
Rentals	17,977	18,000	24,000
Reimbursed	125	0	0
Donations & Gifts	2,160	0	100
Programs, Events, Ticket Sales	6,227	8,500	9,000
Memberships	150	500	1,000
Sales Tax	129	185	300
Transfer in from General Fund 01 (Admin	83,000	83,000	83,000
Interest on Idle Funds	268	300	350
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	113,143	113,985	126,250
Resources Available:	160,620	160,121	159,339
Expenditures:			
Personal Services	57,341	59,700	60,800
Appropriated Balance	0	0	22,458
Contractual Services	32,685	40,197	45,141
Commodities	5,592	8,700	10,590
Capital Outlay	305	300	800
Summer Program Expense	3,893	3,400	3,400
Transfer to Employee Benefits Fund 05	13,000	13,000	14,300
Sales Tax	110	185	300
Real Estate Taxes	558	1,500	1,500
Refunds	1,000	0	0
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	50	50
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	114,484	127,032	159,339
Unencumbered Cash Balance Dec 31	46,136	33,089	0
2017/2018/2019 Budget Authority Amount	165,937	159,908	159,339

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Utility - Fund 09	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	232,447	213,207	262,578
Receipts:			
Water Sales	1,751,769	1,900,000	2,100,000
Water for Resale	46,006	45,000	49,000
Tank Sales	8,228	8,000	8,200
Install Charges	36,500	20,000	25,000
Connect/Disconnect Fees	8,515	7,500	8,000
Rentals	0	0	0
Sales Tax	26,651	44,000	46,000
Reimbursed	83,852	87,000	87,000
Transfer In from Water Treatment Plant Fund 15	0	0	0
Interest on Idle Funds	1,380	1,400	1,500
Miscellaneous	332	350	350
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,963,233	2,113,250	2,325,050
Resources Available:	2,195,680	2,326,457	2,587,628
Expenditures:			
Personal Services	162,523	169,500	187,850
Contractual Services	1,455,173	1,586,054	1,847,574
Commodities	70,665	73,025	85,750
Capital Outlay	87,196	75,300	105,000
Refunds	1,250	0	0
Sales Tax	39,666	44,000	46,000
Transfer to Employee Benefits Fund 05	116,000	116,000	124,000
Transfer to Bond & Interest Fund 06	50,000	0	0
Appropriated Reserve	0	0	191,454
Cash Forward (2019 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,982,473	2,063,879	2,587,628
Unencumbered Cash Balance Dec 31	213,207	262,578	0
2017/2018/2019 Budget Authority Amount:	2,458,045	2,650,293	2,587,628

Adopted Budget

Sewer Reserve - Fund 11	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	183,323	191,420	199,420
Receipts:			
Transfer In from Sewer Service Fund 04	7,000	7,000	7,000
Interest on Idle Funds	1,097	1,000	1,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	8,097	8,000	8,000
Resources Available:	191,420	199,420	207,420
Expenditures:			
Capital Outlay	0	0	207,420
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	207,420
Unencumbered Cash Balance Dec 31	191,420	199,420	0
2017/2018/2019 Budget Authority Amount:	190,857	198,523	207,420

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City of Paola

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Stormwater - Fund 12	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	79,100	98,690	115,740
Receipts:			
Reimbursed	0	0	0
Storm Water Fees	83,858	84,000	85,000
Interest on Idle Funds	438	450	450
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	84,296	84,450	85,450
Resources Available:	163,396	183,140	201,190
Expenditures:			
Personal Services	15,931	27,200	35,500
Contractual Services	2,500	12,700	8,200
Commodities	1,511	4,000	9,000
Capital Outlay	17,764	12,500	32,500
Transfer to Employee Fenefits Fund 05	11,000	11,000	11,000
Transfer to Bond & Interest Fund 06	16,000	0	0
Appropriated Balance	0	0	104,990
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	64,706	67,400	201,190
Unencumbered Cash Balance Dec 31	98,690	115,740	0
2017/2018/2019 Budget Authority Amount	162,189	159,235	201,190

Adopted Budget

Health & Sanitation - Fund 13	Prior Year	Current Year	Proposed Budget
	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	36,287	29,642	28,739
Receipts:			
Collection Fees	355,979	365,000	375,000
Haulers Permits	750	1,350	750
PAYT Sticker Sales	405	200	200
KS Setoff Reimbursement	149	100	300
Interest on Idle Funds	246	350	400
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	357,529	367,000	376,650
Resources Available:	393,816	396,642	405,389
Expenditures:			
Personal Services	12,250	15,525	16,000
Contractual Services	341,251	346,878	357,000
Commodities	673	500	500
Capital Outlay	0	0	0
Transfer to Employee Benefits 05	10,000	5,000	5,500
Appropriated Balance	0	0	26,389
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	364,174	367,903	405,389
Unencumbered Cash Balance Dec 31	29,642	28,739	0
2017/2018/2019 Budget Authority Amount	406,589	400,629	405,389

CPA Summary

City of Paola

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Special Parks - Fund 14			
Unencumbered Cash Balance Jan 1	49,084	62,244	55,298
Receipts:			
Local Alcoholic Liquor	15,673	14,254	15,223
Reimbursed Expense	0	0	0
Interest on Idle Funds	321	300	300
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	15,994	14,554	15,523
Resources Available:	65,078	76,798	70,821
Expenditures:			
Appropriated Reserve	0	0	47,821
Personal Services	0	0	0
Contractual Services	0	3,500	3,500
Commodities	2,834	3,000	3,500
Capital Outlay	0	15,000	16,000
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,834	21,500	70,821
Unencumbered Cash Balance Dec 31	62,244	55,298	0
2017/2018/2019 Budget Authority Amount	59,535	71,138	70,821

Adopted Budget

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Water Treatment Plant - Fund 15			
Unencumbered Cash Balance Jan 1	270,529	272,124	273,374
Receipts:			
Water Service Charges	0	0	0
Transfer In from Water Depreciation Fund	0	0	0
Interest on Idle Funds	1,595	1,250	1,250
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,595	1,250	1,250
Resources Available:	272,124	273,374	274,624
Expenditures:			
Salaries & Wages	0	0	0
Other Contractuals	0	0	0
Capital Outlay	0	0	274,624
Transfer to CIP (NB)	0	0	0
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	274,624
Unencumbered Cash Balance Dec 31	272,124	273,374	0
2017/2018/2019 Budget Authority Amount	271,450	272,529	274,624

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Waste Water TP - Fund 16	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	331,963	251,591	193,433
Receipts:			
Connection Charges	57,750	25,000	30,000
Sewer Service Billing	437,348	464,000	496,800
Reimbursements	0	0	0
Interest on Idle Funds	1,970	2,000	2,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	497,068	491,000	528,800
Resources Available:	829,031	742,591	722,233
Expenditures:			
Personal Services	110,199	82,000	82,500
Contractual Services	0	5,000	10,000
Commodities	892	2,500	7,000
Capital Outlay	11,903	5,000	42,000
Refunds	0	0	0
Appropriated Balance	0	0	112,076
Transfer to MERF	0	0	0
Transfer to Sewer Service Fund 04	0	0	0
Transfer to Employee Benefits Fund 05	25,000	20,000	25,000
Transfer to Bond & Interest Fund 06	426,057	430,658	433,657
Cash Forward (2019 column)	0	0	0
Miscellaneous	3,389	4,000	10,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	577,440	549,158	722,233
Unencumbered Cash Balance Dec 31	251,591	193,433	0
2017/2018/2019 Budget Authority Amount:	779,880	747,705	722,233

Adopted Budget

Transient Guest Tax - Fund 20	Prior Year	Current Year	Proposed Budget
	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	79,901	75,302	54,177
Receipts:			
Transient Guest Tax	35,574	36,000	36,000
Reimbursed Expense	0	0	0
Interest on Idle Funds	397	375	375
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	35,971	36,375	36,375
Resources Available:	115,872	111,677	90,552
Expenditures:			
Contractual Services	2,820	15,000	5,552
Economic Development - Chamber of Commerce	10,000	12,500	15,000
Promotional Campaigns	27,750	30,000	30,000
Appropriated Reserve	0	0	40,000
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	40,570	57,500	90,552
Unencumbered Cash Balance Dec 31	75,302	54,177	0
2017/2018/2019 Budget Authority Amount:	105,725	99,751	90,552

CPA Summary

NOTICE OF BUDGET HEARING

2019

The governing body of

City of Paola

will meet on August 14, 2018 at 6:00 PM at Municipal Court Room at the Paola Justice Center located at 805 N Pearl Street for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Paola City Hall located at 19 E Peoria Street and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget Year for 2019		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate *
General - Fund 01	3,952,476	27.008	4,037,046	27.703	4,814,125	1,426,950	28.059
Debt Service - Fund 06	1,738,283	7.307	1,660,069	7.087	1,887,984	342,300	6.731
Library - Fund 02	284,814	4.944	300,202	4.943	347,479	251,382	4.943
Employee Benefits - Fund 05	1,078,113	6.201	1,277,410	6.014	1,917,985	305,871	6.014
Special Highway - Fund 17	153,288		149,000		207,097		
Sewer Service - Fund 04	821,659		833,896		1,044,764		
Aquatics Center - Fund 07	267,842		282,508		306,373		
Community Center - Fund 08	114,484		127,032		159,339		
Water Utility - Fund 09	1,982,473		2,063,879		2,587,628		
Sewer Reserve - Fund 11	0		0		207,420		
Stormwater - Fund 12	64,706		67,400		201,190		
Health & Sanitation - Fund 13	364,174		367,903		405,389		
Special Parks - Fund 14	2,834		21,500		70,821		
Water Treatment Plant - Fund 15	0		0		274,624		
Waste Water TP - Fund 16	577,440		549,158		722,233		
Transient Guest Tax - Fund 20	40,570		57,500		90,552		
Non-Budgeted Funds-A	132,246						
Non-Budgeted Funds-B	1,480,881						
Totals	13,056,283	45.460	11,794,503	45.747	15,245,003	2,326,503	45.747
Less: Transfers	2,490,293		2,455,517		2,200,610		
Net Expenditure	10,565,990		9,338,986		13,044,393		
Total Tax Levied	2,135,045		2,215,265		xxxxxxxxxxxxxxxxxxxx		
Assessed							
Valuation	46,965,576		48,423,614		50,856,201		
Outstanding Indebtedness,							
January 1,	<u>2016</u>		<u>2017</u>		<u>2018</u>		
G.O. Bonds	8,600,000		8,005,000		8,005,000		
Revenue Bonds	4,820,000		4,310,000		4,310,000		
Other	0		0		0		
Lease Purchase Principal	787,441		871,827		846,511		
Total	14,207,441		13,186,827		13,161,511		

*Tax rates are expressed in mills

Jay Wieland
City Official Title: City Manager

City of Paola

2019

2019 Neighborhood Revitalization Rebate

Budgeted Funds for 2019	2018 Ad Valorem before Rebate**	2018 Mil Rate before Rebate	Estimate 2019 NR Rebate
General - Fund 01	0		0
Debt Service - Fund 06	0		0
Library - Fund 02	0		0
Employee Benefits - Fund 05	0		0
TOTAL	0	0.000	0

2018 July 1 Valuation: 50,856,201

Valuation Factor: 50,856.201

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2019 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.